

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Greater Clark County Schools (1010)

Greater Clark County Schools (1010)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$39,709,908	\$40,812,165	\$37,926,327	\$36,346,163	-2%	-4%
Group Health Insurance (222)	\$5,099,740	\$4,529,950	\$4,899,458	\$5,037,838	0%	3%
Noncertified Salaries (120)	\$5,475,457	\$5,083,876	\$4,704,994	\$4,699,520	-4%	0%
Social Security-Certified Employee Retirement (212)	\$2,943,937	\$3,014,887	\$2,802,680	\$2,711,978	-2%	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,918,478	\$1,963,904	\$1,944,715	\$2,028,276	1%	4%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$1,916,424	\$1,816,206	\$1,903,900	\$1,767,753	-2%	-7%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,699,496	\$1,448,081	\$1,152,912	\$1,340,158	-6%	16%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,179,410	\$1,204,809	\$1,134,269	\$1,092,391	-2%	-4%
Stipends (131)	\$0	\$263,086	\$800,013	\$698,549	N/A	-13%
Operational Supplies (611)	\$753,118	\$534,282	\$416,669	\$687,455	-2%	65%
Public Employees Retirement Fund (214)	\$603,386	\$606,273	\$595,909	\$628,952	1%	6%
Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$18,706	\$90,462	\$535,912	N/A	492%
Textbooks (630)	\$240,169	\$1,175,520	\$587,560	\$447,037	17%	-24%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$127,186	\$366,363	N/A	188%
Computer Hardware (741)	\$88,411	\$85,399	\$55,245	\$359,169	42%	> 500%
Other General Supplies (615, 660 to 689)	\$193,096	\$179,835	\$144,796	\$351,887	16%	143%
Social Security-Noncertified Employee Retirement (211)	\$409,939	\$382,316	\$343,805	\$335,696	-5%	-2%
Other Technology Hardware (746)	\$49,769	\$179,488	\$21,363	\$160,885	34%	> 500%
Group Accident Insurance (223)	\$200,225	\$215,783	\$167,807	\$124,130	-11%	-26%
Travel (580)	\$98,222	\$70,529	\$86,093	\$120,591	5%	40%
Workers Compensation Insurance (225)	\$159,219	\$148,952	\$112,669	\$117,038	-7%	4%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$83,398	\$211,475	\$197,790	\$98,872	4%	-50%
Equipment (730)	\$87,508	\$95,686	\$27,262	\$98,713	3%	262%
Library Books (640)	\$72,245	\$84,109	\$74,494	\$75,286	1%	1%
Group Life Insurance (221)	\$74,755	\$62,130	\$59,992	\$65,569	-3%	9%
Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$510,411	\$209,618	\$17,741	\$42,263	-46%	138%
Nonlicensed Employees Temporary Salaries (136)	\$41,297	\$104,435	\$53,798	\$34,141	-5%	-37%
Postage and Postage Machine Rental (532)	\$49,762	\$36,600	\$27,628	\$25,032	-16%	-9%
Terminal Leave (125)	\$0	\$0	\$0	\$20,132	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$7,113	\$48,228	\$3,088	\$18,121	26%	487%
Printing and Binding (550)	\$9,069	\$4,888	\$10,175	\$15,902	15%	56%
Other Purchased Professional and Technical Services (319)	\$20,295	-\$1,826	\$7,819	\$14,342	-8%	83%
Other Purchased Services (593)	\$0	\$0	\$0	\$14,290	N/A	N/A
Periodicals (650)	\$22,766	\$17,771	\$8,566	\$10,699	-17%	25%
Dues and Fees (810)	\$3,188	\$4,025	\$5,208	\$10,151	34%	95%

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Greater Clark County Schools (1010)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Unemployment compensation (230)	\$35,119	\$46,382	\$18,976	\$7,482	-32%	-61%
Purchased Property Services; Repairs and Maintenance Services (430)	\$60,513	\$23,574	\$13,886	\$5,522	-45%	-60%
Bank Service Charges (871)	\$0	\$1,887	\$5,445	\$4,721	N/A	-13%
Wireless Equipment (743)	\$0	\$0	\$752	\$3,869	N/A	415%
Telephone (531)	\$801	\$962	\$925	\$739	-2%	-20%
Miscellaneous Objects (876 to 899)	\$0	\$24,000	\$0	\$0	N/A	N/A
Telecommunications Equipment (745)	\$1,230	\$250	\$0	\$0	-100%	N/A
Purchased Professional and Technical Staff Services (314)	\$0	\$2,500	\$0	\$0	N/A	N/A
Purchased Property Services; Rentals (440)	\$217	\$462	\$0	\$0	-100%	N/A
Severance/Early Retirement Pay (213)	\$1,176,962	\$1,046,563	\$6,791	\$0	-100%	-100%
Purchased Professional and Technical Data Processing Services (316)	\$1,220	\$0	\$0	\$0	-100%	N/A
Advertising (540)	\$3,792	\$1,169	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$377	\$773	\$1,157	\$0	-100%	-100%
Connectivity (744)	\$1,431	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$65,001,871	\$65,759,710	\$60,560,323	\$60,523,585	-2%	0%
Student Instructional Support						
Certified Salaries (110)	\$4,489,374	\$4,637,459	\$4,690,964	\$4,716,123	1%	1%
Noncertified Salaries (120)	\$1,693,992	\$1,945,370	\$1,944,564	\$1,949,296	4%	0%
Group Health Insurance (222)	\$938,322	\$804,635	\$783,588	\$827,360	-3%	6%
Social Security-Certified Employee Retirement (212)	\$335,782	\$342,915	\$340,184	\$342,806	1%	1%
Public Employees Retirement Fund (214)	\$174,667	\$229,687	\$246,762	\$263,636	11%	7%
Teacher Retirement Fund, After 7-1-95 (216)	\$215,286	\$225,947	\$236,524	\$254,577	4%	8%
Social Security-Noncertified Employee Retirement (211)	\$125,230	\$140,167	\$138,338	\$140,519	3%	2%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$130,958	\$134,439	\$134,956	\$137,203	1%	2%
Operational Supplies (611)	\$49,105	\$46,445	\$40,785	\$52,150	2%	28%
Travel (580)	\$33,636	\$48,629	\$31,981	\$49,799	10%	56%
Group Accident Insurance (223)	\$27,945	\$31,335	\$26,807	\$20,538	-7%	-23%
Group Life Insurance (221)	\$9,376	\$8,423	\$8,618	\$9,782	1%	13%
Stipends (131)	\$0	\$200	\$2,913	\$8,838	N/A	203%
Unemployment compensation (230)	\$1,146	\$5,886	\$878	\$6,408	54%	> 500%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$4,069	\$5,847	N/A	44%
Workers Compensation Insurance (225)	\$2,909	\$44,649	\$20,133	\$5,711	18%	-72%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$1,581	\$2,918	\$8,190	\$5,167	34%	-37%
Terminal Leave (125)	\$0	\$0	\$4,635	\$4,880	N/A	5%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$36,026	\$22,415	\$28,220	\$4,452	-41%	-84%

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Greater Clark County Schools (1010)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Printing and Binding (550)	\$1,815	\$2,487	\$1,115	\$4,091	23%	267%
Equipment (730)	\$7,268	\$90,770	\$7,074	\$3,832	-15%	-46%
Postage and Postage Machine Rental (532)	\$4,442	\$4,000	\$3,663	\$2,549	-13%	-30%
Computer Hardware (741)	\$4,732	\$18,061	\$17,655	\$1,785	-22%	-90%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$48	\$0	\$1,115	N/A	N/A
Telephone (531)	\$227	\$241	\$252	\$903	41%	258%
Dues and Fees (810)	\$0	\$125	\$150	\$380	N/A	153%
Other Technology Hardware (746)	\$229	\$0	\$0	\$177	-6%	N/A
Periodicals (650)	\$0	\$0	\$39	\$129	N/A	231%
Connectivity (744)	\$1,737	\$3,634	\$354	\$53	-58%	-85%
Other Purchased Professional and Technical Services (319)	\$4,506	\$1,983	\$5,704	\$40	-69%	-99%
Wireless Equipment (743)	\$0	\$0	\$9	\$0	N/A	-100%
Purchased Property Services; Rentals (440)	\$312	\$0	\$0	\$0	-100%	N/A
Licensed Employees Temporary Salaries (135)	\$6,017	\$7,145	\$1,692	\$0	-100%	-100%
Severance/Early Retirement Pay (213)	\$154,072	\$30,371	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$0	\$3,544	\$0	\$0	N/A	N/A
Student Instructional Support Total	\$8,450,689	\$8,833,927	\$8,730,817	\$8,820,145	1%	1%
Overhead and Operational						
Noncertified Salaries (120)	\$7,654,152	\$7,692,514	\$7,243,396	\$7,218,207	-1%	0%
Food Purchases (614)	\$1,815,688	\$1,941,628	\$2,022,756	\$1,907,050	1%	-6%
Light and Power - Other than Heating and Cooling (625)	\$1,702,067	\$1,416,362	\$1,542,645	\$1,707,711	0%	11%
Group Health Insurance (222)	\$1,844,773	\$1,474,809	\$1,311,128	\$1,351,115	-7%	3%
Purchased Services; Student Transportation Services (510)	\$1,361,232	\$1,395,949	\$1,355,716	\$1,234,751	-2%	-9%
Other Purchased Professional and Technical Services (319)	\$774,416	\$797,720	\$749,026	\$959,730	6%	28%
Public Employees Retirement Fund (214)	\$812,204	\$879,672	\$882,487	\$933,107	4%	6%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$830,172	\$552,309	\$259,887	\$711,972	-4%	174%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,055,422	\$726,938	\$792,061	\$667,841	-11%	-16%
Operational Supplies (611)	\$706,112	\$450,736	\$534,194	\$603,058	-4%	13%
Gasoline and Lubricants (613)	\$510,954	\$545,623	\$557,875	\$556,287	2%	0%
Social Security-Noncertified Employee Retirement (211)	\$590,150	\$583,088	\$539,371	\$533,922	-2%	-1%
Heating and Cooling for Buildings - Gas (622)	\$590,954	\$527,006	\$523,762	\$509,827	-4%	-3%
Certified Salaries (110)	\$495,956	\$545,931	\$464,107	\$505,411	0%	9%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$8,442	\$23,626	\$43,189	\$353,834	154%	> 500%
Workers Compensation Insurance (225)	\$361,067	\$223,126	\$207,865	\$341,714	-1%	64%
Utility Services Water and Sewage (411)	\$300,707	\$292,339	\$280,520	\$269,831	-3%	-4%

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Equipment (730)	\$191,835	\$121,013	\$148,825	\$165,988	-4%	12%
Nonlicensed Employees Temporary Salaries (136)	\$127,344	\$163,728	\$173,780	\$158,689	6%	-9%
Other General Supplies (615, 660 to 689)	\$109,729	\$113,155	\$113,231	\$94,483	-4%	-17%
Telephone (531)	\$94,143	\$80,883	\$87,483	\$88,777	-1%	1%
Miscellaneous Objects (876 to 899)	\$4,367,464	\$89,854	\$81,844	\$86,647	-62%	6%
Severance/Early Retirement Pay (213)	\$213,396	\$69,844	\$1,056,033	\$85,347	-20%	-92%
Overtime Salaries (140)	\$76,593	\$71,094	\$61,834	\$80,297	1%	30%
Purchased Property Services; Rentals (440)	\$76,999	\$68,965	\$97,621	\$78,067	0%	-20%
Utility Services Removal of Refuse and Garbage (412)	\$63,408	\$59,008	\$54,837	\$53,487	-4%	-2%
Advertising (540)	\$11,657	\$19,361	\$32,976	\$42,357	38%	28%
Travel (580)	\$45,274	\$58,421	\$41,653	\$38,172	-4%	-8%
Social Security-Certified Employee Retirement (212)	\$30,238	\$33,907	\$28,639	\$33,604	3%	17%
Tires and Repairs (612)	\$16,994	\$166	\$1,948	\$30,194	15%	> 500%
Board Members Compensation (115)	\$28,192	\$34,718	\$30,300	\$27,572	-1%	-9%
Teacher Retirement Fund, After 7-1-95 (216)	\$23,984	\$25,829	\$22,735	\$26,177	2%	15%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$304,243	\$23,853	N/A	-92%
Dues and Fees (810)	\$23,497	\$22,107	\$18,453	\$21,949	-2%	19%
Group Accident Insurance (223)	\$33,774	\$35,961	\$28,299	\$21,866	-10%	-23%
Printing and Binding (550)	\$28,209	\$22,076	\$25,602	\$21,666	-6%	-15%
Postage and Postage Machine Rental (532)	\$30,787	\$21,481	\$37,885	\$20,039	-10%	-47%
Group Life Insurance (221)	\$18,831	\$15,786	\$15,139	\$16,932	-3%	12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$15,163	\$16,378	\$14,663	\$15,163	0%	3%
Unemployment compensation (230)	\$7,225	\$52,884	\$22,410	\$12,798	15%	-43%
Connectivity (744)	\$0	\$2,815	\$0	\$12,725	N/A	N/A
Purchased Professional and Technical Staff Services (314)	\$15,249	\$13,384	\$9,663	\$11,331	-7%	17%
Stipends (131)	\$0	\$94	\$6,103	\$8,535	N/A	40%
Other Purchased Services (593)	\$11,755	\$8,510	\$8,680	\$7,549	-10%	-13%
Computer Hardware (741)	\$25,099	\$22,335	\$8,210	\$7,165	-27%	-13%
Purchased Property Services; Cleaning Services (420)	\$11,013	\$0	\$5,063	\$5,882	-15%	16%
Telecommunications Equipment (745)	\$0	\$0	\$0	\$4,466	N/A	N/A
Official Bond Premiums (525)	\$6,001	\$189	\$4,402	\$4,000	-10%	-9%
Terminal Leave (125)	\$0	\$0	\$58,145	\$3,689	N/A	-94%
Periodicals (650)	\$504	\$672	\$693	\$1,142	23%	65%
Other Technology Hardware (746)	\$100	\$1,150	\$2,056	\$518	51%	-75%
Gas - Other than Heating and Cooling (626)	\$68	\$110	\$0	\$182	28%	N/A
Bank Service Charges (871)	\$3,285	\$1,010	\$10	\$150	-54%	> 500%

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Vehicles (731)	\$724,715	\$0	\$109,604	\$0	-100%	-100%
Technology Related Professional Development (748)	\$1,650	\$3,979	\$0	\$0	-100%	N/A
Late Payments (872)	\$873	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$14,946	\$23,582	\$4,610	\$0	-100%	-100%
Heating and Cooling for Buildings - Other Energy Sources (624)	\$2,598	\$3,958	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$27,867,060	\$21,347,782	\$22,027,652	\$21,676,824	-6%	-2%
Nonoperational						
Redemption of Principal (831)	\$6,263,408	\$6,615,950	\$7,123,988	\$7,913,988	6%	11%
Interest on Bonds or Notes (832)	\$5,333,175	\$5,155,780	\$5,085,955	\$4,464,781	-4%	-12%
Purchased Property Services; Construction Services (450)	\$2,997,057	\$3,732,659	\$2,207,748	\$876,482	-26%	-60%
Computer Hardware (741)	\$1,081,300	\$141,644	\$657,952	\$857,973	-6%	30%
Equipment (730)	\$734,122	\$343,113	\$334,119	\$757,297	1%	127%
Noncertified Salaries (120)	\$1,030,469	\$844,731	\$629,507	\$738,652	-8%	17%
Stipends (131)	\$0	\$324,347	\$693,654	\$678,676	N/A	-2%
Certified Salaries (110)	\$559,501	\$447,386	\$351,196	\$607,605	2%	73%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,495,575	\$572,231	\$497,760	\$441,903	-26%	-11%
Other Technology Hardware (746)	\$197,352	\$40,379	\$15,121	\$389,213	19%	> 500%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$112,512	\$364,537	N/A	224%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$813,668	\$469,603	\$569,007	\$311,184	-21%	-45%
Other Purchased Professional and Technical Services (319)	\$291,788	\$160,302	\$162,092	\$200,630	-9%	24%
Group Health Insurance (222)	\$115,160	\$114,589	\$147,852	\$181,483	12%	23%
Public Employees Retirement Fund (214)	\$82,675	\$86,795	\$87,156	\$107,083	7%	23%
Social Security-Noncertified Employee Retirement (211)	\$77,246	\$73,969	\$69,729	\$78,617	0%	13%
Social Security-Certified Employee Retirement (212)	\$42,189	\$48,049	\$54,073	\$70,360	14%	30%
Teacher Retirement Fund, After 7-1-95 (216)	\$33,080	\$33,157	\$39,389	\$50,179	11%	27%
Land and Easements (710)	\$122,000	\$33,114	\$0	\$40,566	-24%	N/A
Wireless Equipment (743)	\$124,478	\$98,224	\$122,678	\$38,046	-26%	-69%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$16,880	\$19,033	\$21,983	\$28,278	14%	29%
Miscellaneous Objects (876 to 899)	\$218,829	\$34,418	\$0	\$25,283	-42%	N/A
Improvements Other Than Buildings (715)	\$118,037	\$80,634	\$48,572	\$17,773	-38%	-63%
Travel (580)	\$18,197	\$6,503	\$10,087	\$17,578	-1%	74%
Operational Supplies (611)	\$16,359	\$14,411	\$6,939	\$14,844	-2%	114%
Pre-2008 object code - temporary salaries (header) (130)	\$12,418	\$15,628	\$19,108	\$11,159	-3%	-42%
Purchased Property Services; Rentals (440)	\$3,355	\$4,407	\$542	\$6,187	17%	> 500%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$47,306	\$42,839	\$32,190	\$5,980	-40%	-81%

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Workers Compensation Insurance (225)	\$6,048	\$6,202	\$2,370	\$5,505	-2%	132%
Group Accident Insurance (223)	\$4,063	\$4,507	\$3,939	\$4,202	1%	7%
Telecommunications Equipment (745)	\$148,118	\$73,571	\$48,191	\$4,108	-59%	-91%
Group Life Insurance (221)	\$1,285	\$1,120	\$1,225	\$1,856	10%	52%
Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$292	\$454	N/A	56%
Severance/Early Retirement Pay (213)	\$6,522	\$2,967	\$102	\$0	-100%	-100%
Postage and Postage Machine Rental (532)	\$11	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$1,032	\$0	\$0	\$0	-100%	N/A
Connectivity (744)	\$398,337	\$33,736	\$29,017	\$0	-100%	-100%
Judgments Against the School Corporation (820)	\$540,000	\$0	\$0	\$0	-100%	N/A
Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$986	\$0	N/A	-100%
Advertising (540)	\$573	\$571	\$0	\$0	-100%	N/A
Nonoperational Total	\$22,951,615	\$19,676,569	\$19,187,029	\$19,312,462	-4%	1%
Grand Total	\$124,271,233	\$115,617,987	\$110,505,821	\$110,333,016	-3%	0%